

Illinois-American Water Company
Purchased Water Surcharge Reconciliation Summary
For the Year Ended December 31, 2007

Line No.	Description	Alpine Heights	Chicago Suburban	Fernway	Moreland	Southwest Suburban	Waycinden	DuPage County	South Beloit	Total SUM of (B) thru (I)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	2007 Recoverable Purchased Water Cost	\$ 60,819	\$ 1,762,696	\$ 429,212	\$ 12,268	\$ 10,866,976	\$ 709,734	\$ 1,584,034	\$ 338,857	\$ 15,764,596
2	2007 Revenue Recovered	(61,760)	(1,701,443)	(392,923)	(27,274)	(9,645,844)	(620,206)	(1,294,618)	(344,011)	(14,088,079)
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ (941)	\$ 61,253	\$ 36,289	\$ (15,006)	\$ 1,221,132	\$ 89,528	\$ 289,416	\$ (5,154)	\$ 1,676,517
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods	707	44,231	(22,831)	(1,538)	(415,264)	(71,495)	(83,998)	(757)	(550,945)
5	Unaccounted-for Water	-	-	-	-	(667,255)	(29,813)	(23,108)	(3,922)	(724,098)
6	Refund Amortized in 2007	-	-	-	-	-	-	(103,633)	-	(103,633)
7	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	(234)	105,484	13,458	(5,515)	138,613	(11,780)	37,857	(9,833)	268,050
8	Less 2007 R Factor to be (refunded)/recovered in 2009 rates	-	-	-	(5,515)	-	-	-	-	(5,515)
9	Less 2007 R Factor to be (refunded)/recovered in 2010 rates	-	-	-	(5,514)	-	-	-	-	(5,514)
10	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 + Line 5 + Line 6 - Line 7 - Line 8 - Line 9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,820	\$ -	\$ 40,820

Sources:
ICC Staff Exhibit 2.0, Schedules 2.2

Illinois-American Water Company
Purchased Water Surcharge Reconciliation - Alpine Heights
Variable Costs
For the Year Ended December 31, 2007

Line No.	Description	Per Company	Staff Adjustment	Per Staff (B + C)
	(A)	(B)	(C)	(D)
1	2007 Recoverable Purchased Water Cost	\$ 60,819	\$ -	\$ 60,819
2	2007 Revenue Recovered	<u>(61,760)</u>	<u>-</u>	<u>(61,760)</u>
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ (941)	\$ -	\$ (941)
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods	707	-	707
5	Unaccounted-for Water	-	-	-
6	Refund Amortized in 2007	-	-	-
7	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	(234)	-	(234)
8	Less 2007 R Factor to be (refunded)/recovered in 2009 rates	-	-	-
9	Less 2007 R Factor to be (refunded)/recovered in 2010 rates	<u>-</u>	<u>-</u>	<u>-</u>
10	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 + Line 5 + Line 6 - Line 7 - Line 8 - Line 9)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sources:

Column (B): Company Direct - IAWC Ex. 1.0, Exhibit D
Column (C): Staff Adjustment
Column (D): Staff Amount [column B + column C]

Illinois-American Water Company
Purchased Water Surcharge Reconciliation - Chicago Suburban
Variable Costs
For the Year Ended December 31, 2007

Line No.	Description	Per Company	Staff Adjustment	Per Staff (B + C)
	(A)	(B)	(C)	(D)
1	2007 Recoverable Purchased Water Cost	\$ 1,008,668	\$ -	\$ 1,008,668
2	2007 Revenue Recovered	<u>(988,847)</u>	<u>-</u>	<u>(988,847)</u>
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ 19,821	\$ -	\$ 19,821
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods	80,265	-	80,265
5	Unaccounted-for Water	-	-	-
6	Refund Amortized in 2007	-	-	-
7	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	100,086	-	100,086
8	Less 2007 R Factor to be (refunded)/recovered in 2009 rates	-	-	-
9	Less 2007 R Factor to be (refunded)/recovered in 2010 rates	<u>-</u>	<u>-</u>	<u>-</u>
10	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 + Line 5 + Line 6 - Line 7 - Line 8 - Line 9)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sources:

Column (B): Company Direct - IAWC Ex. 1.0, Exhibit D
Column (C): Staff Adjustment
Column (D): Staff Amount [column B + column C]

Illinois-American Water Company
Purchased Water Surcharge Reconciliation - Chicago Suburban
Fixed Costs
For the Year Ended December 31, 2007

Line No.	Description	Per Company	Staff Adjustment	Per Staff (B + C)
	(A)	(B)	(C)	(D)
1	2007 Recoverable Purchased Water Cost	\$ 754,028	\$ -	\$ 754,028
2	2007 Revenue Recovered	<u>(712,596)</u>	<u>-</u>	<u>(712,596)</u>
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ 41,432	\$ -	\$ 41,432
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods	(36,034)	-	(36,034)
5	Unaccounted-for Water	-	-	-
6	Refund Amortized in 2007	-	-	-
7	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	5,398	-	5,398
8	Less 2007 R Factor to be (refunded)/recovered in 2009 rates	-	-	-
9	Less 2007 R Factor to be (refunded)/recovered in 2010 rates	<u>-</u>	<u>-</u>	<u>-</u>
10	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 + Line 5 + Line 6 - Line 7 - Line 8 - Line 9)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sources:

Column (B): Company Direct - IAWC Ex. 1.0, Exhibit D
Column (C): Staff Adjustment
Column (D): Staff Amount [column B + column C]

Illinois-American Water Company
Purchased Water Surcharge Reconciliation - Fernway
Variable Costs
For the Year Ended December 31, 2007

Line No.	Description	Per Company	Staff Adjustment	Per Staff (B + C)
	(A)	(B)	(C)	(D)
1	2007 Recoverable Purchased Water Cost	\$ 429,212	\$ -	\$ 429,212
2	2007 Revenue Recovered	<u>(392,923)</u>	<u>-</u>	<u>(392,923)</u>
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ 36,289	\$ -	\$ 36,289
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods	(22,831)	-	(22,831)
5	Unaccounted-for Water	-	-	-
6	Refund Amortized in 2007	-	-	-
7	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	13,458	-	13,458
8	Less 2007 R Factor to be (refunded)/recovered in 2009 rates	-	-	-
9	Less 2007 R Factor to be (refunded)/recovered in 2010 rates	<u>-</u>	<u>-</u>	<u>-</u>
10	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 + Line 5 + Line 6 - Line 7 - Line 8 - Line 9)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sources:

Column (B): Company Direct - IAWC Ex. 1.0, Exhibit D
Column (C): Staff Adjustment
Column (D): Staff Amount [column B + column C]

Illinois-American Water Company
Purchased Water Surcharge Reconciliation - Moreland
Variable Costs
For the Year Ended December 31, 2007

Line No.	Description	Per Company	Staff Adjustment	Per Staff (B + C)
	(A)	(B)	(C)	(D)
1	2007 Recoverable Purchased Water Cost	\$ 12,268	\$ -	\$ 12,268
2	2007 Revenue Recovered	<u>(27,274)</u>	<u>-</u>	<u>(27,274)</u>
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ (15,006)	\$ -	\$ (15,006)
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods	(1,538)	-	(1,538)
5	Unaccounted-for Water	-	-	-
6	Refund Amortized in 2007	-	-	-
7	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	(5,515)	-	(5,515)
8	Less 2007 R Factor to be (refunded)/recovered in 2009 rates	(5,515)	-	(5,515)
9	Less 2007 R Factor to be (refunded)/recovered in 2010 rates	<u>(5,514)</u>	<u>-</u>	<u>(5,514)</u>
10	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 + Line 5 + Line 6 - Line 7 - Line 8 - Line 9)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sources:

Column (B): Company Direct - IAWC Ex. 1.0, Exhibit D
Column (C): Staff Adjustment
Column (D): Staff Amount [column B + column C]

Illinois-American Water Company
Purchased Water Surcharge Reconciliation - Southwest Suburban
Variable Costs
For the Year Ended December 31, 2007

Line No.	Description	Per Company	Staff Adjustment	Per Staff (B + C)
	(A)	(B)	(C)	(D)
1	2007 Recoverable Purchased Water Cost	\$ 10,866,976	\$ -	\$ 10,866,976
2	2007 Revenue Recovered	(9,645,844)	-	(9,645,844)
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ 1,221,132	\$ -	\$ 1,221,132
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods	(415,264)	-	(415,264)
5	Unaccounted-for Water	(667,255)	-	(667,255)
6	Refund Amortized in 2007	-	-	-
7	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	138,613	-	138,613
8	Less 2007 R Factor to be (refunded)/recovered in 2009 rates	-	-	-
9	Less 2007 R Factor to be (refunded)/recovered in 2010 rates	-	-	-
10	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 + Line 5 + Line 6 - Line 7 - Line 8 - Line 9)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sources:

Column (B): Company Direct - IAWC Ex. 1.0, Exhibit D
Column (C): Staff Adjustment
Column (D): Staff Amount [column B + column C]

Illinois-American Water Company
Purchased Water Treatment Reconciliation - Waycinden
Variable Costs
For the Year Ended December 31, 2007

Line No.	Description	Per Company	Staff Adjustment	Per Staff (B + C)
	(A)	(B)	(C)	(D)
1	2007 Recoverable Purchased Water Cost	\$ 709,734	\$ -	\$ 709,734
2	2007 Revenue Recovered	<u>(620,206)</u>	<u>-</u>	<u>(620,206)</u>
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ 89,528	\$ -	\$ 89,528
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods	(71,495)	-	(71,495)
5	Unaccounted-for Water	(29,813)	-	(29,813)
6	Refund Amortized in 2007	-	-	-
7	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	(11,780)	-	(11,780)
8	Less 2007 R Factor to be (refunded)/recovered in 2009 rates	-	-	-
9	Less 2007 R Factor to be (refunded)/recovered in 2010 rates	<u>-</u>	<u>-</u>	<u>-</u>
10	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 + Line 5 + Line 6 - Line 7 - Line 8 - Line 9)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sources:

Column (B): Company Direct - IAWC Ex. 1.0, Exhibit D
Column (C): Staff Adjustment
Column (D): Staff Amount [column B + column C]

Illinois-American Water Company
Purchased Water Surcharge Reconciliation - DuPage County
Variable Costs
For the Year Ended December 31, 2007

Line No.	Description	Per Company	Staff Adjustment	Per Staff (B + C)
	(A)	(B)	(C)	(D)
1	2007 Recoverable Purchased Water Cost	\$ 977,615	\$ 30,351	\$ 1,007,966
2	2007 Revenue Recovered	<u>(751,208)</u>	<u>-</u>	<u>(751,208)</u>
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ 226,407	\$ 30,351	\$ 256,758
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods	(87,085)	-	(87,085)
5	Unaccounted-for Water	(22,528)	(580)	(23,108)
6	Refund Amortized in 2007	(103,633)	-	(103,633)
7	Less 2007 R Factor to be refunded/(recovered) in 2008 rates	13,161	-	13,161
8	Less 2007 R Factor to be (refunded)/recovered in 2009 rates	-	-	-
9	Less 2007 R Factor to be (refunded)/recovered in 2010 rates	<u>-</u>	<u>-</u>	<u>-</u>
10	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 + Line 5 + Line 6 - Line 7 - Line 8 - Line 9)	<u>\$ -</u>	<u>\$ 29,771</u>	<u>\$ 29,771</u>

Sources:

Column (B): Company Direct - IAWC Ex. 1.0, Exhibit D
Column (C): Staff Adjustment
Column (D): Staff Amount [column B + column C]

Illinois-American Water Company
Purchased Water Surcharge Reconciliation - DuPage County
Fixed Costs
For the Year Ended December 31, 2007

Line No.	Description	Per Company	Staff Adjustment	Per Staff (B + C)
	(A)	(B)	(C)	(D)
1	2007 Recoverable Purchased Water Cost	\$ 565,019	\$ 11,049	\$ 576,068
2	2007 Revenue Recovered	<u>(543,410)</u>	<u>-</u>	<u>(543,410)</u>
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ 21,609	\$ 11,049	\$ 32,658
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods	3,087	-	3,087
5	Unaccounted-for Water	-	-	-
6	Refund Amortized in 2007	-	-	-
7	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	24,696	-	24,696
8	Less 2007 R Factor to be (refunded)/recovered in 2009 rates	-	-	-
9	Less 2007 R Factor to be (refunded)/recovered in 2010 rates	<u>-</u>	<u>-</u>	<u>-</u>
10	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 + Line 5 + Line 6 - Line 7 - Line 8 - Line 9)	<u>\$ -</u>	<u>\$ 11,049</u>	<u>\$ 11,049</u>

Sources:

Column (B): Company Direct - IAWC Ex. 1.0, Exhibit D
Column (C): Staff Adjustment
Column (D): Staff Amount [column B + column C]

Illinois-American Water Company
Purchased Water Surcharge Reconciliation - South Beloit
Variable Costs
For the Year Ended December 31, 2007

Line No.	Description	Per Company	Staff Adjustment	Per Staff (B + C)
	(A)	(B)	(C)	(D)
1	2007 Recoverable Purchased Water Cost	\$ 305,857	\$ -	\$ 305,857
2	2007 Revenue Recovered	<u>(312,796)</u>	<u>-</u>	<u>(312,796)</u>
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ (6,939)	\$ -	\$ (6,939)
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods	1,764	-	1,764
5	Unaccounted-for Water	(3,922)	-	(3,922)
6	Refund Amortized in 2007	-	-	-
7	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	(9,097)	-	(9,097)
8	Less 2007 R Factor to be (refunded)/recovered in 2009 rates	-	-	-
9	Less 2007 R Factor to be (refunded)/recovered in 2010 rates	<u>-</u>	<u>-</u>	<u>-</u>
10	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 + Line 5 + Line 6 - Line 7 - Line 8 - Line 9)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Column (B): Company Direct - IAWC Ex. 1.0, Exhibit D
Column (C): Staff Adjustment
Column (D): Staff Amount [column B + column C]

Illinois-American Water Company
Purchased Water Surcharge Reconciliation - South Beloit
Fixed Costs
For the Year Ended December 31, 2007

Line No.	Description	Per Company	Staff Adjustment	Per Staff (B + C)
	(A)	(B)	(C)	(D)
1	2007 Recoverable Purchased Water Cost	\$ 33,000	\$ -	\$ 33,000
2	2007 Revenue Recovered	<u>(31,215)</u>	<u>-</u>	<u>(31,215)</u>
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ 1,785	\$ -	\$ 1,785
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods	(2,521)	-	(2,521)
5	Unaccounted-for Water	-	-	-
6	Refund Amortized in 2007	-	-	-
7	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	(736)	-	(736)
8	Less 2007 R Factor to be (refunded)/recovered in 2009 rates	-	-	-
9	Less 2007 R Factor to be (refunded)/recovered in 2010 rates	<u>-</u>	<u>-</u>	<u>-</u>
10	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 + Line 5 + Line 6 - Line 7 - Line 8 - Line 9)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Column (B): Company Direct - IAWC Ex. 1.0, Exhibit D
Column (C): Staff Adjustment
Column (D): Staff Amount [column B + column C]

**Illinois-American Water Company
Purchased Sewage Treatment Surcharge Reconciliation Summary
For the Year Ended December 31, 2007**

Line No.	Description	Romeoville	Country Club	Rollins	Valley View	Total SUM of (B) thru (E)
	(A)	(B)	(C)	(D)	(E)	(F)
1	2007 Recoverable Purchased Sewage Treatment Cost	\$ 25,918	\$ 141,020	\$ 24,696	\$ 455,259	\$ 646,893
2	2007 Revenue Recovered	(21,691)	(108,331)	(18,358)	(458,655)	(607,035)
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	<u>\$ 4,227</u>	<u>\$ 32,689</u>	<u>\$ 6,338</u>	<u>\$ (3,396)</u>	<u>\$ 39,858</u>
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods	(5,711)	4,933	8,281	96,216	103,719
5	Less 2006 R Factor to be (refunded)/recovered in 2008 rates	-	-	4,140	48,108	52,248
6	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	(9,066)	29,945	6,338	(3,396)	23,821
7	Less 2006 R Factor to be (refunded)/recovered in 2009 rates	<u>-</u>	<u>-</u>	<u>4,141</u>	<u>48,108</u>	<u>52,249</u>
8	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 - Line 5 - Line 6 - Line 7)	<u><u>\$ 7,582</u></u>	<u><u>\$ 7,677</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 15,259</u></u>

Sources:
ICC Staff Exhibit 2.0, Schedules 2.4

Illinois-American Water Company
Purchased Sewage Treatment Surcharge Reconciliation - Romeoville
For the Year Ended December 31, 2007

Line No.	Description	Per Company	Staff Adjustment	Per Staff
	(A)	(B)	(C)	(D)
1	2007 Recoverable Purchased Sewage Treatment Cost	\$ 25,918	\$ -	\$ 25,918
2	2007 Revenue Recovered	<u>(29,273)</u>	<u>7,582</u>	<u>(21,691)</u>
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ (3,355)	\$ 7,582	\$ 4,227
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods	(5,711)	-	(5,711)
5	Less 2006 R Factor to be (refunded)/recovered in 2008 rates	-	-	-
6	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	(9,066)	-	(9,066)
7	Less 2006 R Factor to be (refunded)/recovered in 2009 rates	-	-	-
8	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 - Line 5 - Line 6 - Line 7)	<u>\$ -</u>	<u>\$ 7,582</u>	<u>\$ 7,582</u>

Sources:

Column (B): Company Direct - IAWC Ex. 1.0, Exhibit D
Column (C): Staff Adjustment
Column (D): Staff Amount [column B + column C]

Illinois-American Water Company
Purchased Sewage Treatment Surcharge Reconciliation - Country Club
For the Year Ended December 31, 2007

Line No.	Description	Per Company	Staff Adjustment	Per Staff
	(A)	(B)	(C)	(D)
1	2007 Recoverable Purchased Sewage Treatment Cost	\$ 141,020	\$ -	\$ 141,020
2	2007 Revenue Recovered	<u>(108,331)</u>	<u>-</u>	<u>(108,331)</u>
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ 32,689	\$ -	\$ 32,689
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods	4,933	-	4,933
5	Less 2006 R Factor to be (refunded)/recovered in 2008 rates	-	-	-
6	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	29,945	-	29,945
7	Less 2006 R Factor to be (refunded)/recovered in 2009 rates	-	-	-
8	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 - Line 5 - Line 6 - Line 7)	<u>\$ 7,677</u>	<u>\$ -</u>	<u>\$ 7,677</u>

Sources:

Column (B): Company Rebuttal - IAWC Ex. 2.0, Schedule 2.1, Exhibit D

Column (C): Staff Adjustment

Column (D): Staff Amount [column B + column C]

Illinois-American Water Company
Purchased Sewage Treatment Surcharge Reconciliation - Rollins
For the Year Ended December 31, 2007

Line No.	Description	Per Company	Staff Adjustment	Per Staff
	(A)	(B)	(C)	(D)
1	2007 Recoverable Purchased Sewage Treatment Cost	\$ 24,696	\$ -	\$ 24,696
2	2007 Revenue Recovered	<u>(18,358)</u>	<u>-</u>	<u>(18,358)</u>
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ 6,338	\$ -	\$ 6,338
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods (1)	8,281	-	8,281
5	Less 2006 R Factor to be (refunded)/recovered in 2008 rates	4,140	-	4,140
6	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	6,338	-	6,338
7	Less 2006 R Factor to be (refunded)/recovered in 2009 rates	4,141	-	4,141
8	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 - Line 5 - Line 6 - Line 7)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sources:

Column (B): Company Direct - IAWC Ex. 1.0, Exhibit D

Column (C): Staff Adjustment

Column (D): Staff Amount [column B + column C]

(1) includes unamortized balances to be amortized in 2008 and 2009 = \$4,140 + \$4,141

Illinois-American Water Company
Purchased Sewage Treatment Surcharge Reconciliation - Valley View
For the Year Ended December 31, 2007

Line No.	Description	Per Company	Staff Adjustment	Per Staff
	(A)	(B)	(C)	(D)
1	2007 Recoverable Purchased Sewage Treatment Cost	\$ 455,259	\$ -	\$ 455,259
2	2007 Revenue Recovered	<u>(458,655)</u>	<u>-</u>	<u>(458,655)</u>
3	2007 (Over)/Under Recovery Balance (Line 1 + Line 2)	\$ (3,396)	\$ -	\$ (3,396)
4	Unamortized Balance plus interest from prior periods to be (refunded)/recovered in future periods (1)	96,216	-	96,216
5	Less 2006 R Factor to be (refunded)/recovered in 2008 rates	48,108	-	48,108
6	Less 2007 R Factor to be (refunded)/recovered in 2008 rates	(3,396)	-	(3,396)
7	Less 2006 R Factor to be (refunded)/recovered in 2009 rates	48,108	-	48,108
8	2007 O Factor to be (refunded)/collected in 2009 (Line 3 + Line 4 - Line 5 - Line 6 - Line 7)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sources:

Column (B): Company Direct - IAWC Ex. 1.0, Exhibit D
Column (C): Staff Adjustment
Column (D): Staff Amount [column B + column C]

(1) includes unamortized balances to be amortized in 2008 and 2009 = \$48,108 + \$48,108